

# Legislative Fiscal Bureau

## Fiscal Note

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SF 2310 - Tax Exemption, Slough (LSB 6541 SZ)

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Fiscal Note Version - New

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### **Description**

Senate File 2310 requires open prairie land eligible for a property tax exemption be certified by the Soil Conservation Division in the Department of Agriculture and Land Stewardship to ensure that the ground cover consists of 65.0% of native species and does not contain noxious weeds such as thistle. When property is not certified, the Division will provide information to the landowner in the reestablishment of native species through programs funded by the Resource Enhancement and Protection Fund.

### **Assumptions**

1. The Department of Agriculture and Land Stewardship will require 6.0 FTE positions for seven months each year to inspect open prairies. The estimated cost is \$276,000 per year.
2. The estimated cost for travel expenditures and mileage is \$83,000 per year.
3. The estimated cost for support staff is \$4,000 per year.
4. The estimated number of lands needing inspection includes 2,350 open prairies and 320 wildlife habitat parcels.

### **Fiscal Impact**

The fiscal impact of SF 2310 is an increase in General Fund expenditures of \$363,000 for FY 2003 and for subsequent years.

### **Source**

Department of Agriculture and Land Stewardship

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/s/ Dennis C Prouty

March 7, 2002

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The fiscal note and correctional impact statement for this bill was prepared pursuant to Joint Rule 17 and pursuant to Section 2.56, Code of Iowa. Data used in developing this fiscal note and correctional impact statement are available from the Legislative Fiscal Bureau to members of the Legislature upon request.

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